1. (Previously Presented) A method of manufacturing a semiconductor device, comprising: forming an amorphous semiconductor film over a substrate;

irradiating the amorphous semiconductor film with a first laser beam to form a first crystalline semiconductor film; and

irradiating the first crystalline semiconductor film with a second laser beam to form a second crystalline semiconductor film,

wherein the first laser beam is a third harmonic of a first YAG laser, and wherein the second laser beam is a second harmonic of a second YAG laser.

- 2. (Original) A method according to claim 1, wherein the first laser beam and the second laser beam are different in wavelength from each other.
- 3. (Previously Presented) A method of manufacturing a semiconductor device, comprising: forming an amorphous semiconductor film over a substrate;

irradiating the amorphous semiconductor film with a first laser beam to form a first crystalline semiconductor film; and

irradiating the first crystalline semiconductor film with a second laser beam to form a second crystalline semiconductor film,

wherein the first laser beam is a YVO<sub>4</sub> laser, and wherein the second laser beam is a YAG laser.

4. (Previously Presented) A method of manufacturing a semiconductor device, comprising: forming an amorphous semiconductor film over a substrate;

irradiating the amorphous semiconductor film with a first laser beam to form a first crystalline semiconductor film; and

irradiating the first crystalline semiconductor film with a second laser beam to form a second crystalline semiconductor film,

wherein the second laser beam is 370 to 650 nm in wavelength, and wherein the first laser beam is a YVO<sub>4</sub> laser.

5. (Original) A method of manufacturing a semiconductor device, comprising the steps of: forming an amorphous semiconductor film over a substrate;

irradiating the amorphous semiconductor film with a first laser beam to form a first crystalline semiconductor film; and

irradiating the first crystalline semiconductor film with a second laser beam to form a second crystalline semiconductor film,

wherein the first laser beam is 126 to 370 nm in wavelength whereas the second laser beam is 370 to 650 nm in wavelength.

- 6. (Previously Presented) A method according to claim 1, wherein the semiconductor device is incorporated into a device selected from the group consisting of a liquid crystal display device and a light emitting device.
- 7. (Previously Presented) A method according to claim 1, wherein the semiconductor device is incorporated into a device selected from the group consisting of a cellular phone, a video camera, a digital camera, a projector, a goggle type display, a personal computer, a DVD player, an electronic book, and a portable information terminal.
- 8. (Previously Presented) A method according to claim 3, wherein the semiconductor device is incorporated into a device selected from the group consisting of a liquid crystal display device and a light emitting device.

- 9. (Previously Presented) A method according to claim 3, wherein the semiconductor device is incorporated into a device selected from the group consisting of a cellular phone, a video camera, a digital camera, a projector, a goggle type display, a personal computer, a DVD player, an electronic book, and a portable information terminal.
- 10. (Previously Presented) A method according to claim 4, wherein the semiconductor device is incorporated into a device selected from the group consisting of a liquid crystal display device and a light emitting device.
- 11. (Previously Presented) A method according to claim 4, wherein the semiconductor device is incorporated into a device selected from the group consisting of a cellular phone, a video camera, a digital camera, a projector, a goggle type display, a personal computer, a DVD player, an electronic book, and a portable information terminal.
- 12. (Previously Presented) A method according to claim 5, wherein the semiconductor device is incorporated into a device selected from the group consisting of a liquid crystal display device and a light emitting device.
- 13. (Previously Presented) A method according to claim 5, wherein the semiconductor device is incorporated into a device selected from the group consisting of a cellular phone, a video camera, a digital camera, a projector, a goggle type display, a personal computer, a DVD player, an electronic book, and a portable information terminal.

14-41. (Canceled)

42. (New) A method of manufacturing a semiconductor device, comprising:

forming an amorphous semiconductor film over a substrate;

heating the amorphous semiconductor film to form a first crystalline semiconductor film;

irradiating the first crystalline semiconductor film with a first laser beam to form a second crystalline semiconductor film; and

irradiating the second crystalline semiconductor film with a second laser beam to form a third crystalline semiconductor film,

wherein the first laser beam is a third harmonic of a first YAG laser, and wherein the second laser beam is a second harmonic of a second YAG laser.

- 43. (New) A method according to claim 42, wherein the first laser beam and the second laser beam are different in wavelength from each other.
- 44. (New) A method of manufacturing a semiconductor device, comprising:

forming an amorphous semiconductor film over a substrate;

heating the amorphous semiconductor film to form a first crystalline semiconductor film; irradiating the first crystalline semiconductor film with a first laser beam to form a second crystalline semiconductor film; and

irradiating the second crystalline semiconductor film with a second laser beam to form a third crystalline semiconductor film,

wherein the first laser beam is a YVO<sub>4</sub> laser, and wherein the second laser beam is a YAG laser.

45. (New) A method of manufacturing a semiconductor device, comprising:

forming an amorphous semiconductor film over a substrate;

heating the amorphous semiconductor film to form a first crystalline semiconductor film; irradiating the first crystalline semiconductor film with a first laser beam to form a second crystalline semiconductor film; and

irradiating the second crystalline semiconductor film with a second laser beam to form a third crystalline semiconductor film,

wherein the second laser beam is 370 to 650 nm in wavelength, and wherein the first laser beam is a YVO<sub>4</sub> laser.

second crystalline semiconductor film; and

46. (New) A method of manufacturing a semiconductor device, comprising the steps of:

forming an amorphous semiconductor film over a substrate;

heating the amorphous semiconductor film to form a first crystalline semiconductor film;

irradiating the first crystalline semiconductor film with a first laser beam to form a

irradiating the second crystalline semiconductor film with a second laser beam to form a third crystalline semiconductor film,

wherein the first laser beam is 126 to 370 nm in wavelength whereas the second laser beam is 370 to 650 nm in wavelength.

- 47. (New) A method according to claim 42, wherein the semiconductor device is incorporated into a device selected from the group consisting of a liquid crystal display device and a light emitting device.
- 48. (New) A method according to claim 42, wherein the semiconductor device is incorporated into a device selected from the group consisting of a cellular phone, a video camera, a digital camera, a projector, a goggle type display, a personal computer, a DVD player, an electronic book, and a portable information terminal.
- 49. (New) A method according to claim 44, wherein the semiconductor device is incorporated into a device selected from the group consisting of a liquid crystal display device and a light emitting device.

- 50. (New) A method according to claim 44, wherein the semiconductor device is incorporated into a device selected from the group consisting of a cellular phone, a video camera, a digital camera, a projector, a goggle type display, a personal computer, a DVD player, an electronic book, and a portable information terminal.
- 51. (New) A method according to claim 45, wherein the semiconductor device is incorporated into a device selected from the group consisting of a liquid crystal display device and a light emitting device.
- 52. (New) A method according to claim 45, wherein the semiconductor device is incorporated into a device selected from the group consisting of a cellular phone, a video camera, a digital camera, a projector, a goggle type display, a personal computer, a DVD player, an electronic book, and a portable information terminal.
- 53. (New) A method according to claim 46, wherein the semiconductor device is incorporated into a device selected from the group consisting of a liquid crystal display device and a light emitting device.
- 54. (New) A method according to claim 46, wherein the semiconductor device is incorporated into a device selected from the group consisting of a cellular phone, a video camera, a digital camera, a projector, a goggle type display, a personal computer, a DVD player, an electronic book, and a portable information terminal.